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James A. Carder  
Director  
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## **MEMORANDUM**

**TO:** State Agencies

**FROM:** OA, Accounting

**DATE:** June 6, 2002

**RE:** Equipment Purchases with CRP Documents

Agencies that have purchased fixed assets via the CRP (interagency billing document), need to review the attached Excel spreadsheet for their agency. Determine if your agency's documents that processed truly purchased a fixed asset or if the wrong object code was used. Either way, a journal voucher (JV) must be processed to correct the posting of the payment document.

If the payment was to purchase a fixed asset, and the asset is to be capitalized (a fixed asset shell was or will be completed). The JV should use all the original accounting distribution information along with the balance sheet account for the type of asset (i.e. Equipment, Vehicles, etc). The entry is as follows:

**Debit:** Expenditure (Account type 23) (Original accounting distribution on the CRP plus the appropriate **balance sheet account**)  
**Credit:** Expense/Expenditure (Account type 22)  
(Original accounting distribution on the CRP)

If the payment was to purchase an item that is not being capitalized and should be expensed, then a different object code (possibly the under-threshold code) should have been used. This JV must use the original accounting distribution on the CRP with the **exception** of the object code. The entry is as follows:

**Debit:** Expense/Expenditure (Account type 22) (Original accounting distribution using the **correct** object code)  
**Credit:** Expense/Expenditure (Account type 22)  
(Original accounting distribution on the CRP)

These JVs must use the "IAB" prefix and must be processed by the June cut-off date for JVs.

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If your office is purchasing a fixed asset item via the CRP document (for the remainder of fiscal year 2002), code in the fixed asset balance sheet account and the SAM II Financial System will process the CRP as an Expenditure (Account type 23). If this is not an option for your agency, then the CRP document will need to be followed with a journal voucher to correct.

Please indicate the journal voucher document number in the appropriate column on the [attached spreadsheet](#) and send back to Lynn Cannon, [cannol@mail.oa.state.mo.us](mailto:cannol@mail.oa.state.mo.us) or Pat Freeman, [freemp@mail.oa.state.mo.us](mailto:freemp@mail.oa.state.mo.us).

If you have any questions or need assistance, please contact Lynn Cannon at (573) 751-1899 or Pat Freeman at (573) 751-9401.

Your time and cooperation in correcting this information for reporting purposes is greatly appreciated.

LC:vs/Notifications/EquipmentPurchases  
Attachment